

DEPARTMENT OF FINANCE
UNIFORM CODES MANUAL
CHART OF UNIFORM INTEGRATED GENERAL LEDGER ACCOUNTS
BY FUND TYPES

| | | | <u>GOVERNMENTAL FUNDS</u> | | | | <u>PROPRIETARY FUNDS</u> | | <u>FIDUCIARY FUNDS</u> | | | | |
|---|-------------------|-------|---------------------------|---------|---------|----------|--------------------------|--|------------------------|----------|---------|--------------|--------------|
| | <u>ACCOUNT NO</u> | | | | Special | Capital | Debt | | Enter- | Internal | Retire- | Trust and | Trust and |
| | Level | Level | Level | General | Revenue | Projects | Service | | prise | Service | ment | Agency Funds | Agency Funds |
| | 1 | 2 | 3 | Fund | Funds | Funds | Funds | | Funds | Funds | Funds | --Other | --Federal |
| <u>Accountability Accounts for use by the</u> | | | | | | | | | | | | | |
| <u>State Treasurer and the State Controller</u> | | | | | | | | | | | | | |
| <u>only</u> (accounts 0001 through 1099) | | | | | | | | | | | | | |
| Cash on Hand - Demand Deposits | | 0010 | | | | | | | | | | | |
| Cash in Transit | | | 0015 | | | | | | | | | | |
| Investments - PMIA Time Deposits | | 0030 | | | | | | | | | | | |
| Investments - PMIA Securities | | 0100 | | | | | | | | | | | |
| Investments - PMIA Loans | | 0120 | | | | | | | | | | | |
| Accounts Receivables | | 0270 | | | | | | | | | | | |
| Fund Cash | | 0300 | | | | | | | | | | | |
| Outstanding Warrants | | 0320 | | | | | | | | | | | |
| Outstanding Warrants - PMIA | | 0330 | | | | | | | | | | | |
| Uncleared Collections | | 0350 | | | | | | | | | | | |
| Agency Bank Accounts | | 0370 | | | | | | | | | | | |
| Accounts Payable | | 0380 | | | | | | | | | | | |
| Current Month Debt Service Liability | | 0390 | | | | | | | | | | | |
| Current Month Debt Service Clearing | | | 0395 | | | | | | | | | | |
| Presentment Clearing Account | | 0400 | | | | | | | | | | | |
| Transaction Clearing Account | | 0500 | | | | | | | | | | | |
| Deposits with Bond Officer | | 0810 | | | | | | | | | | | |
| Printed State Bonds Pending Delivery | | 0820 | | | | | | | | | | | |
| State Bonds Authorized | | 0830 | | | | | | | | | | | |
| State Bonds Unissued | | 0840 | | | | | | | | | | | |
| State Bonds Outstanding | | 0850 | | | | | | | | | | | |
| State Bonds Redeemed | | 0860 | | | | | | | | | | | |
| Deposits in State Vault | | 1010 | | | | | | | | | | | |
| Deposits in Trust Company | | 1020 | | | | | | | | | | | |
| Securities in Transit | | 1030 | | | | | | | | | | | |
| Due from Special Deposit Fund | | 1040 | | | | | | | | | | | |
| Reserve for State Deposits | | 1060 | | | | | | | | | | | |

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| | <u>ACCOUNT NO</u> | | | <u>GOVERNMENTAL FUNDS</u> | | | | <u>PROPRIETARY FUNDS</u> | | <u>FIDUCIARY FUNDS</u> | | |
|---|-------------------|-------|-------|--|---------|----------|---------|--------------------------|----------|------------------------|--------------|--------------|
| | Level | Level | Level | General | Special | Capital | Debt | Enter- | Internal | Retire- | Trust and | Trust and |
| | 1 | 2 | 3 | Fund | Revenue | Projects | Service | prise | Service | ment | Agency Funds | Agency Funds |
| Amount Provided for Short-Term Debt | | 1070 | | | | | | | | | --Other | --Federal |
| <u>ASSETS</u> | | | | | | | | | | | | |
| <u>Cash in State Treasury and Agency Accounts</u> | 1100 | | | X | X | X | X | X | X | X | X | X |
| General Cash | | 1110 | | X | X | X | | X | X | X | X | X |
| General Cash, Remittance in Transit | | | 1115 | Restricted Account (DOF Approval Required) | | | | | | | | |
| Agency Trust Fund Cash | | 1120 | | | | | | X | X | X | X | X |
| Revolving Fund Cash | | 1130 | | X | X | X | | X | X | X | X | X |
| Cash in State Treasury | | 1140 | | X | X | X | X | X | X | X | X | X |
| Cash in Transit to State Treasury | | 1150 | | X | X | X | X | X | X | X | X | X |
| Cash in Agency Accounts -- Banks/S&Ls | | 1160 | | | | | | X | | X | X | X |
| Cash in Agency Accounts with U.S. Treasury | | 1170 | | | | | | | | X | X | X |
| Cash with Fiscal Agents | | 1180 | | | | | X | X | | | X | X |
| Cash on Hand | | 1190 | | X | X | X | | X | X | X | X | X |
| <u>Temporary Investments</u> | 1200 | | | | X | X | X | X | X | X | X | X |
| Deposits in Surplus Money Investment Fund | | 1210 | | | X | X | X | X | | X | X | X |
| Repurchase Agreements | | 1220 | | | X | X | X | X | | X | X | X |
| Investment in Time Deposits | | 1230 | | | X | X | X | X | | X | X | X |
| Investment in Subscription Deposits | | 1240 | | | X | X | X | X | | X | X | X |
| <u>Accounts Receivable</u> | 1300 | | | X | X | X | X | X | X | X | X | X |
| <u>Accounts Receivable--General</u> | | 1310 | | X | X | X | | X | X | X | X | X |
| Accounts Receivable--Abatements | | | 1311 | X | X | X | | X | X | X | X | X |
| Accounts Receivable--Reimbursements | | | 1312 | X | X | X | | X | X | X | X | X |
| Accounts Receivable--Revenue | | | 1313 | X | X | X | | | | | | |

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|--|-------------------|-------|---------------------------|---------|---------|----------|--------------------------|--------|------------------------|---------|--------------|--------------|
| | <u>ACCOUNT NO</u> | | | General | Special | Capital | Debt | Enter- | Internal | Retire- | Trust and | Trust and |
| | Level | Level | Level | Fund | Revenue | Projects | Service | prise | Service | ment | Agency Funds | Agency Funds |
| | 1 | 2 | 3 | | Funds | Funds | Funds | Funds | Funds | Funds | --Other | --Federal |
| Accounts Receivable--Operating Revenue | | | 1314 | | | | | X | X | X | X | X |
| Accounts Receivable--Dishonored Checks | | | 1315 | X | X | X | | X | X | X | X | X |
| Accounts Receivable--Cash Shortages | | | 1316 | X | X | X | | X | X | X | X | X |
| Accounts Receivable--Other | | | 1319 | X | X | X | | X | X | X | X | X |
| Accrued Interest Receivable | | 1320 | | | X | X | X | X | | X | X | X |
| Accounts Receivable--Loans | | 1330 | | X | X | | | X | | X | X | X |
| Accounts Receivable--Audit Exceptions | | 1340 | | X | X | X | | X | X | X | X | X |
| <u>Accounts Receivable--Postponed Property Tax</u> | | 1350 | | X | | | | | | | | |
| Postponed Property Tax--Principal | | | 1351 | X | | | | | | | | |
| Postponed Property Tax--Interest | | | 1352 | X | | | | | | | | |
| Retirement Contributions Receivable | | 1360 | | | | | | | | X | | |
| Contingent Receivables | | 1380 | | X | X | X | | X | X | X | X | X |
| Allowance for Uncollectible Accts (Credit Bal) | | 1390 | | X | X | X | | X | X | X | X | X |
| <u>Due From Other Funds or Appropriations</u> | 1400 | | | X | X | X | | X | X | X | X | X |
| Due from Other Funds | | 1410 | | X | X | X | | X | X | X | X | X |
| Due from Other Appropriations, within the Same Fund | | 1420 | | X | X | X | | X | X | X | X | X |
| <u>Due From Other Governments</u> | 1500 | | | X | X | X | | X | X | X | X | X |
| Due from Federal Government | | 1510 | | X | X | X | | X | X | X | X | X |
| Due from School Districts | | 1540 | | X | X | X | | X | X | X | X | X |
| Due from Other Governmental Entities | | 1590 | | X | X | X | | X | X | X | X | X |
| <u>Provision for Deferred Receivables (Credit Bal)</u> | 1600 | | | X | X | X | | X | X | X | X | X |
| <u>Prepaid Expense</u> | 1700 | | | X | X | X | | X | X | X | X | X |
| <u>Expense Advances</u> | | 1710 | | X | X | X | | X | X | X | X | X |
| <u>Travel Advances</u> | | | 1712 | X | X | X | | X | X | X | X | X |

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|--|-------------------|-------|-------|---------------------------|---------|----------|---------|--------------------------|----------|------------------------|--------------|--------------|
| | Level | Level | Level | General | Special | Capital | Debt | Enter- | Internal | Retire- | Trust and | Trust and |
| | 1 | 2 | 3 | Fund | Revenue | Projects | Service | prise | Service | ment | Agency Funds | Agency Funds |
| Salary Advances | | | 1714 | X | X | X | | X | X | X | X | X |
| <u>Other Prepaid Expenses</u> | | 1720 | | | | | | X | X | X | X | X |
| Office Supplies | | | 1721 | | | | | X | X | X | | |
| Prepayments to Other Funds or Appropriations | | 1730 | | X | X | X | | X | X | X | X | X |
| <u>Prepayments to Other Governments</u> | | 1740 | | X | | | | | X | | X | X |
| Prepayments to School Districts | | | 1741 | X | | | | | | | X | X |
| Prepayments to Counties | | | 1742 | X | | | | | | | X | X |
| Prepayments to Other Governmental Entities | | | 1749 | X | | | | | | | X | X |
| b/ Prepayments to NonGovernmental Entities | | 1750 | | X | | | | | X | | | |
| <u>Inventory</u> | 1900 | | | | | | | X | X | X | X | X |
| Merchandise Held for Sale--Stores | | 1910 | | | | | | X | X | | | |
| Raw Materials | | 1930 | | | | | | X | X | | | |
| Work in Progress | | 1940 | | | | | | X | X | | | |
| Finished Goods | | 1950 | | | | | | X | X | | | |
| Manufacturing Supplies | | 1960 | | | | | | X | X | | | |
| <u>Investments</u> | 2000 | | | | X | X | X | X | | X | X | X |
| Market Value Adjustment Account - Pension System | | | 2001 | | | | | | | X | | |
| <u>Investments in Debt Securities</u> | | 2010 | | | X | X | X | X | | X | X | X |
| Investments in Securities at Cost | | | 2011 | | X | X | X | X | | X | X | X |
| Investments in Securities | | | 2012 | | X | X | X | X | | X | X | X |
| Premium on Securities | | | 2013 | | X | X | X | X | | X | X | X |
| Discount on Securities (Credit Balance) | | | 2014 | | X | X | X | X | | X | X | X |
| Investment in Public Works Board Building | | | 2016 | | | | | | | X | | |
| Certificates | | | | | | | | | | | | |
| Investment in Building Certificates | | | 2017 | | | | | | | X | | |
| --Local Agencies | | | | | | | | | | | | |
| <u>Investment in Stocks</u> | | 2020 | | | | | | | | X | X | X |

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|---|-------------------|-------|-------|---------------------------|---------|----------|---------|--------------------------|--------|------------------------|---------|--------------|--------------|
| | <u>ACCOUNT NO</u> | | | | Special | Capital | Debt | | Enter- | Internal | Retire- | Trust and | Trust and |
| | Level | Level | Level | General | Revenue | Projects | Service | | prise | Service | ment | Agency Funds | Agency Funds |
| | 1 | 2 | 3 | Fund | Funds | Funds | Funds | | Funds | Funds | Funds | --Other | --Federal |
| Investment in Common Stock | | | 2021 | | | | | | | | X | X | X |
| Investment in Preferred Stock | | | 2022 | | | | | | | | X | X | X |
| <u>Investment in Mortgages</u> | | 2030 | | | | | | | X | | X | | |
| Investment in Mortgage Installment Loans | | | 2031 | | | | | | X | | X | | |
| Mortgage Loans in Default | | | 2032 | | | | | | X | | X | | |
| Premium on Mortgage Loans | | | 2033 | | | | | | X | | X | | |
| Discount on Mortgage Loans (Credit Balance) | | | 2034 | | | | | | X | | X | | |
| Investment in Interfund Building and Construction Loans | | 2040 | | | X | X | X | | X | | | X | X |
| Investment in Real Estate | | 2050 | | | | | | | | | X | | |
| Unapplied Investments--Mortgages | | 2055 | | | X | | | | X | | X | X | |
| Investment in Annuities | | 2060 | | | | | | | | | X | X | |
| Investment in Investment Agreements | | 2065 | | | | | | | | | X | X | |
| Investment in Financial Futures | | 2070 | | | | | | | | | X | X | |
| Investments - Other | | 2090 | | | | | | | | | X | X | |
| <u>Loans and Advances Receivable</u> | 2100 | | | X | X | X | | | X | | X | X | X |
| <u>Loan Receivable</u> | | 2110 | | X | X | | | | X | | X | X | X |
| Veterans Farm & Home Loan Contracts | | | 2111 | | | | | | X | | | | |
| Student Loans Receivable | | | 2112 | X | | | | | | | | X | X |
| Construction Loans | | | 2113 | | | | | | X | | X | | |
| Construction Loans in Default | | | 2114 | | | | | | X | | X | | |
| Loans Receivable--Other | | | 2119 | X | X | | | | X | | X | | |
| Advances to Other Funds | | 2120 | | X | X | X | | | X | X | X | X | X |
| Interfund Construction Loans Receivable | | 2130 | | X | X | X | | | X | | | X | X |
| <u>Loans to Other Governments</u> | | 2140 | | X | | | | | X | X | X | X | X |
| Loans to School Districts | | | 2143 | X | | | | | | | | X | X |
| Loans to Other Governmental Entities | | | 2149 | X | | | | | X | X | X | X | X |
| <u>Fixed Assets</u> | 2300 | | | | | | | | X | X | X | X | X |

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|---|---------------------------|-------|-------|--------------------------------|--------------------------|----------|---------|------------------------|----------|---------|--------------|--------------|
| | <u>ACCOUNT NO</u> | | | General | Special | Capital | Debt | Enter- | Internal | Retire- | Trust and | Trust and |
| | Level | Level | Level | Fund | Revenue | Projects | Service | prise | Service | ment | Agency Funds | Agency Funds |
| | 1 | 2 | 3 | Fund | Funds | Funds | Funds | Funds | Funds | Funds | --Other | --Federal |
| Land | | 2310 | | Consolidated Governmental Fund | | | | X | X | X | X | X |
| | | | | Fixed Asset Accounts | | | | | | | | |
| <u>Buildings</u> | | 2320 | | | | | | X | X | X | X | X |
| Buildings | | | 2321 | | | | | X | X | X | X | X |
| Accumulated Depreciation--Buildings (Credit Bal) | | | 2329 | | | | | X | X | X | X | X |
| <u>Improvements Other Than Buildings</u> | | 2330 | | | | | | X | X | X | X | X |
| Improvements Other Than Buildings | | | 2331 | | | | | X | X | X | X | X |
| Toll Highway Crossing | | | 2332 | | | | | X | | | | |
| Utility Plant in Service | | | 2333 | | | | | X | X | | | |
| Accumulated Depreciation--Improvements Other Than Buildings (Credit Balance) | | | 2339 | | | | | X | X | X | X | X |
| <u>Equipment</u> | | 2340 | | Consolidated Governmental Fund | | | | X | X | X | X | X |
| Equipment | | | 2341 | Fixed Asset Accounts | | | | X | X | X | X | X |
| Accumulated Depreciation--Equipment (Credit Balance) | | | 2349 | | | | | X | X | X | X | X |
| Construction Work in Progress | | 2350 | | | | | | X | X | X | | |
| <u>Intangible Assets</u> | 2400 | | | Consolidated Governmental Fund | | | | X | X | X | X | X |
| | | | | Fixed Asset Accounts | | | | | | | | |
| Intangible Assets | | 2410 | | | | | | X | X | X | X | X |
| Accumulated Amortization --Intangible Assets (Credit Balance) | | 2490 | | | | | | X | X | X | X | X |
| <u>Deferred Charges</u> | 2600 | | | X | X | X | | X | X | X | X | X |
| <u>Other Assets</u> | 2700 | | | X | X | X | X | X | X | X | X | X |
| Permanent Cash Revolving Fund | | 2710 | | X | X | X | | X | X | X | X | X |
| Securities & Other Property Held in Trust | | 2720 | | | | | | | | | X | X |

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|---|-------------------|-------|-------|--------------------------------|---------|----------|---------|--------------------------|----------|------------------------|--------------|--------------|
| | Level | Level | Level | General | Special | Capital | Debt | Enter- | Internal | Retire- | Trust and | Trust and |
| | 1 | 2 | 3 | Fund | Revenue | Projects | Service | prise | Service | ment | Agency Funds | Agency Funds |
| Deposits in Condemnation Proceedings | | 2730 | | X | X | X | | X | X | | X | X |
| Inventory of Surveyed Equipment | | 2740 | | X | X | X | | X | X | | X | X |
| <u>Authorized Securities--Unissued</u> | | 2770 | | X | X | | X | X | X | X | | |
| Veterans Farm & Home Construction Contracts | | | 2771 | | | | | X | | | | |
| Authorized--Unissued | | | | | | | | | | | | |
| Loans Authorized--Unissued | | | 2772 | X | X | | | X | | X | | |
| Building Certificates Authorized--Unissued | | | 2773 | | | | | | X | | | |
| Bonds Authorized--Unissued | | | 2774 | | | X | X | X | | | | |
| Notes Authorized--Unissued | | | 2775 | | | | | X | | | | |
| Authorized Securities-Unissued | | | 2776 | | | X | X | X | X | | | |
| Provision for Unissued Authorized Securities | | 2780 | | X | X | X | X | X | X | X | | |
| (Credit Balance) | | | | | | | | | | | | |
| Other Assets | | 2790 | | X | X | X | X | X | X | X | X | X |
| <u>b/ Amount Available in Debt Service Funds</u> | 2800 | | | | | | | | | | | |
| <u>Amounts to be Provided for Retirement of</u> | 2900 | | | Consolidated Governmental Fund | | | | | | | | |
| <u>General Long-Term Deb</u> | | | | | | | | | | | | |
| | | | | Long-Term Debt Accounts | | | | | | | | |
| <u>b/ Amount to be Provided for Retirement of</u> | | 2910 | | | | | | | | | | |
| General Obligation Long-Term Debt | | | | | | | | | | | | |
| Amount to be Provided for <u>Other</u> Long-Term Debt | | 2920 | | | | | | | | | | |
| <u>LIABILITIES</u> | | | | | | | | | | | | |
| <u>Current Liabilities</u> | | | | | | | | | | | | |
| <u>Accounts Payable</u> | 3000 | | | X | X | X | | X | X | X | X | X |

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| | | ACCOUNT NO | | | | Special | Capital | Debt | | Enter- | Internal | Retire- | Trust and | Trust and |
| | | Level | Level | Level | General | Revenue | Projects | Service | | prise | Service | ment | Agency Funds | Agency Funds |
| | | 1 | 2 | 3 | Fund | Funds | Funds | Funds | | Funds | Funds | Funds | --Other | --Federal |
| a/ | Accounts Payable | | 3010 | | X | X | X | | | X | X | X | X | X |
| | Claims Filed | | 3020 | | X | X | X | | | X | X | X | X | X |
| | Claims in Process | | | 3021 | X | X | X | | | X | X | X | X | X |
| | Compensation Benefits Payable | | 3030 | | | | | | | X | | | | |
| | Notes Payable | | 3040 | | | | | | | X | | | X | |
| | Bonds Payable | | 3050 | | | | | | | X | | | X | X |
| | <u>Due to Other Funds or Appropriations</u> | | | | 3100 | | X | X | X | | X | X | X | X |
| | Due to Other Funds or Appropriations | | 3110 | | X | X | X | | | X | X | X | X | X |
| | Due to Other Funds | | | 3114 | X | X | X | | | X | X | X | X | X |
| | Due to Other Appropriations, Within the Same Fund | | | 3115 | X | X | X | | | X | X | X | X | X |
| State Income Tax Withheld | | 3130 | | X | X | X | | | X | X | | X | X | |
| Prepayments from Other Funds or Appropriations | | 3120 | | X | X | X | | | X | X | | X | X | |
| <u>Due to Other Governments</u> | | | | 3200 | | X | X | | | X | X | X | X | |
| Due to Federal Government | | 3210 | | X | X | | | | | X | X | | X | X |
| Federal Income Tax Withheld | | 3215 | | X | X | X | | | | X | X | | X | X |
| Due to Local Government | | 3220 | | X | X | | | | | X | X | X | X | X |
| Liability for Local Sales Tax Collection | | 3230 | | | | | | | | | | | X | |
| Due to Other Governmental Entities | | 3290 | | X | X | | | | | X | X | X | X | X |
| <u>Accrued Interest and Dividends Payable</u> | | | | 3300 | | X | X | X | | X | X | | X | X |
| Accrued Interest Payable | | 3310 | | X | X | X | | | | X | X | | X | X |
| Dividends Payable | | 3320 | | | | | | | | X | | | | |
| <u>Advance Collections</u> | | | | 3400 | | X | X | X | | X | X | X | X | X |
| Revenue Collected in Advance | | 3410 | | X | X | X | | | | | | | | |
| Reimbursements Collected in Advance | | 3420 | | X | X | X | | | | X | X | X | X | X |
| Operating Revenue Collected in Advance | | 3430 | | | | | | | | X | X | X | X | X |

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|---|------------|------------|---------------------------|-----------------------------|------------------------------|--------------------------|--------------------------|------------------------------|--------------------------|--------------------------------------|--|
| <u>ACCOUNT NO</u> | | | General Fund | Special Revenue Funds | Capital Projects Funds | Debt Service Funds | Enter- prise Funds | Internal Service Funds | Retire- ment Funds | Trust and Agency Funds --Other | Trust and Agency Funds --Federal |
| Level 1 | Level 2 | Level 3 | | | | | | | | | |
| <u>Liabilities for Deposits</u> | 3500 | | X | X | X | | X | X | | X | X |
| Deposits | | 3510 | X | X | | | X | | | X | |
| | | 3511 | | | | | | | | | |
| | | 3512 | | | | | | | | | |
| | | 3513 | | | | | | | | | |
| | | 3514 | | | | | | | | | |
| | | 3515 | | | | | | | | | |
| | | 3516 | | | | | | | | | |
| | | 3517 | | | | | | | | | |
| | | 3518 | | | | | | | | | |
| | | 3519 | | | | | | | | | |
| Project Deposits | | 3520 | | X | X | | X | X | | X | X |
| <u>Loans Payable</u> | 3600 | | X | X | X | | X | X | X | X | X |
| Pooled Money Investment Account Loans Payable | | 3610 | X | X | X | | X | X | X | X | X |
| Other | | 3690 | X | X | X | | X | X | X | X | X |
| <u>Other Current Liabilities</u> | 3700 | | X | X | X | | X | X | X | X | X |
| Cash Overages | | 3710 | X | X | X | | X | X | X | X | X |
| Unapplied Remittances | | 3720 | | | | | X | | | X | X |
| Uncleared Collections | | 3730 | X | X | X | | X | X | X | X | X |
| Overpayments Refundable to Employers | | 3740 | X | | | | X | | | X | X |
| Unapportioned Taxes | | 3750 | X | | | | | | | X | |
| Accrued Leave Time | | 3760 | X | X | X | | X | X | X | X | X |
| Other Current Liabilities | | 3790 | X | X | X | | X | X | X | X | X |
| <u>Long-Term Liabilities</u> | | | | | | | | | | | |

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| | | | | <u>GOVERNMENTAL FUNDS</u> | | | | <u>PROPRIETARY FUNDS</u> | | <u>FIDUCIARY FUNDS</u> | | |
|---|-------|-------|--|--------------------------------|---------|----------|---------|--------------------------|----------|------------------------|--------------|--------------|
| <u>ACCOUNT NO</u> | | | | General | Special | Capital | Debt | Enter- | Internal | Retire- | Trust and | Trust and |
| Level | Level | Level | | Fund | Revenue | Projects | Service | prise | Service | ment | Agency Funds | Agency Funds |
| 1 | 2 | 3 | | | Funds | Funds | Funds | Funds | Funds | Funds | --Other | --Federal |
| <u>Advances and Loans Payable</u> | 4000 | | | X | X | X | | X | X | X | X | X |
| Advances from Other Funds | | 4010 | | X | X | X | | X | X | X | X | X |
| <u>Interfund Construction Loans Payable</u> | | 4020 | | | | | | X | X | | | |
| Interfund Building Certificate Payable | | 4021 | | | | | | | X | | | |
| Interfund Building & Construction Loans Payable | | 4022 | | | | | | X | X | | | |
| <u>Installment Contracts</u> | 4200 | | | | | | | X | X | X | X | X |
| Installment Contracts Payable | | 4210 | | | | | | X | X | X | X | X |
| Lease/Purchase Contracts | | 4220 | | | | | | X | X | X | X | X |
| <u>Notes Payable</u> | 4300 | | | Consolidated Governmental Fund | | | X | | | | | |
| | | | | Long-Term Debt Accounts | | | | | | | | |
| Notes Payable | | 4310 | | | | | | X | | | X | X |
| Notes Payable Premium | | 4320 | | | | | | X | | | X | X |
| Notes Payable Discount | | 4330 | | | | | | X | | | X | X |
| <u>Bonds Payable</u> | 4400 | | | | | | | X | | | X | X |
| Bonds Payable | | 4410 | | | | | | X | | | X | X |
| Bonds Payable--Premium | | 4420 | | | | | | X | | | X | X |
| Bonds Payable--Discount | | 4430 | | | | | | X | | | X | X |
| <u>Other Long-Term Liabilities</u> | 4700 | | | | | | | X | X | X | X | X |
| <u>FUND EQUITY</u> | | | | | | | | | | | | |
| <u>Capital Contributions</u> | 5100 | | | | | | | X | X | | | |
| Contributions in Aid to Construction | | 5110 | | | | | | X | | | | |
| Contributions by Federal Grants | | 5120 | | | | | | X | X | | | |
| <u>b/</u> Contributions by State Grants | | 5130 | | | | | | X | X | | | |
| Other Contributions | | 5190 | | | | | | X | X | | | |

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BY FUND TYPES

| | | | <u>GOVERNMENTAL FUNDS</u> | | | | <u>PROPRIETARY FUNDS</u> | | <u>FIDUCIARY FUNDS</u> | | | | |
|--|-------------------|-------|---------------------------|---------|--------------|----------|--------------------------|--|------------------------|----------|---------|--------------|--------------|
| | <u>ACCOUNT NO</u> | | | | Special | Capital | Debt | | Enter- | Internal | Retire- | Trust and | Trust and |
| | Level | Level | Level | General | Revenue | Projects | Service | | prise | Service | ment | Agency Funds | Agency Funds |
| | 1 | 2 | 3 | Fund | Funds | Funds | Funds | | Funds | Funds | Funds | --Other | --Federal |
| Appropriations (CR) | | 6030 | | X | X | X | | | X | X | X | X | X |
| Appropriations - Reserve for Proposition 98 | | 6040 | | | SCO USE ONLY | | | | | | | | |
| <u>Agencies' Budgetary Accounts</u> | 6100 | | | X | X | X | | | X | X | X | X | X |
| Appropriations (CR) | | 6110 | | X | X | X | | | X | X | X | X | X |
| <u>e/</u> Appropriations--Offset (DR) | | 6120 | | X | X | X | | | X | X | X | X | X |
| Allotments (CR) | | 6130 | | X | X | X | | | X | X | X | X | X |
| Allotments--Offset (DR) | | 6140 | | X | X | X | | | X | X | X | X | X |
| Encumbrances (DR) | | 6150 | | X | X | X | | | X | X | X | X | X |
| <u>e/</u> Obligations (DR) | | 6170 | | X | X | X | | | X | X | X | X | X |
| <u>e/</u> Obligations--Offset (CR) | | 6180 | | X | X | X | | | X | X | X | X | X |
| <u>e/</u> <u>Special Agency Budgetary Accounts</u> | 6200- 6299 | | | X | X | X | | | X | X | X | X | X |
| <u>e/</u> Federal Authorization | | 6245 | | | | | | | | | | | X |
| <u>e/</u> Federal Authorization--Offset | | 6246 | | | | | | | | | | | X |
| <u>e/</u> <u>Special Agency Financial Reporting Accounts</u> | 6900- 6999 | | | X | X | X | | | X | X | X | X | X |
| <u>Controller's Accounts Only</u> | 7000- 7999 | | | | | | | | | | | | |
| <u>SOURCES OF FINANCIAL RESOURCES</u> | | | | | | | | | | | | | |
| <u>Revenue</u> | 8000 | | | X | X | X | X | | | | | | |
| <u>Operating Revenue</u> | 8000 | | | | | | | | X | X | X | X | X |
| <u>Revenue From Taxes</u> | | 8010 | | X | X | X | X | | | | | | X |
| Major Taxes and Licenses | | | 8011 | X | X | X | X | | | | | | |
| Regulatory Taxes, Licenses, Fees, and Penalties | | | 8012 | X | X | X | | | | | | | |
| Federal Grants and Contracts | | 8020 | | X | X | X | | | X | | | | X |

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BY FUND TYPES

| | | | | <u>GOVERNMENTAL FUNDS</u> | | | | <u>PROPRIETARY FUNDS</u> | | <u>FIDUCIARY FUNDS</u> | | |
|---|-------|-------|--|---------------------------|---------|----------|---------|--------------------------|----------|------------------------|--------------|--------------|
| <u>ACCOUNT NO</u> | | | | | | | | | | | | |
| Level | Level | Level | | General | Special | Capital | Debt | Enter- | Internal | Retire- | Trust and | Trust and |
| 1 | 2 | 3 | | Fund | Revenue | Projects | Service | prise | Service | ment | Agency Funds | Agency Funds |
| | | | | | Funds | Funds | Funds | Funds | Funds | Funds | --Other | --Federal |
| Revenue from Local Agencies | 8030 | | | X | X | X | | | | | X | |
| Revenue from Services to the Public | 8040 | | | X | X | X | | X | X | X | X | X |
| Revenue from Use of Property/Money and Natural Resources | 8050 | | | X | X | X | | X | X | X | X | X |
| <u>Revenue from Investments and Loans</u> | 8060 | | | X | X | X | | X | X | X | X | X |
| Interest Revenue | | 8061 | | X | X | X | | X | X | X | X | X |
| Gain or Loss on Sale and Call of Securities (DR) | | 8063 | | X | X | X | | X | | X | | |
| Unrealized Gain/Loss - Pension Systems | | 8066 | | | | | | | | X | | |
| <u>Revenue from Contributions to Fiduciary Funds</u> | 8070 | | | | | | | | | X | X | |
| Employer Contributions to Retirement Funds | | 8071 | | | | | | | | X | | |
| Employee Contributions to Retirement Funds | | 8072 | | | | | | | | X | | |
| Other Contributions to Trust and Agency Funds | | 8073 | | | | | | | | | X | |
| Other Revenue | 8090 | | | X | X | X | | | | | | |
| Other Operating Revenue | 8090 | | | | | | | X | X | X | X | X |
| <u>Reimbursements</u> | 8100 | | | X | X | X | | X | X | X | X | |
| Intra-State Reimbursements | | 8110 | | X | X | X | | X | X | X | X | |
| External Reimbursements | | 8120 | | X | X | X | | X | X | X | X | |
| Pro Rate Reimbursements (SCO Use Only) | | 8130 | | X | X | X | | X | X | X | X | |
| Statewide Indirect Cost Recoveries (SCO Use Only) | | 8140 | | X | X | X | | X | X | X | X | |
| <u>USES OF FINANCIAL RESOURCES</u> | | | | | | | | | | | | |
| <u>Appropriation Expenditures</u> | 9000 | | | X | X | X | X | | | | | |
| <u>Operating Expenditures and Expenses</u> | 9000 | | | | | | | X | X | X | X | X |
| <u>State Operations</u> | | 9010 | | X | X | X | | X | X | X | X | X |
| Personal Services | | 9011 | | X | X | X | | X | X | X | X | X |
| Operating Expense and Equipment | | 9012 | | X | X | X | | X | X | X | X | X |
| Special Items of Expense | | 9013 | | X | X | X | | X | X | X | X | X |
| <u>Local Assistance</u> | 9020 | | | X | X | | | | | | X | X |

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| | | | <u>GOVERNMENTAL FUNDS</u> | | | | <u>PROPRIETARY FUNDS</u> | | <u>FIDUCIARY FUNDS</u> | | |
|--|------------|------------|---------------------------|-----------------------------|------------------------------|--------------------------|--------------------------|------------------------------|--------------------------|--------------------------------------|--|
| <u>ACCOUNT NO</u> | | | General Fund | Special Revenue Funds | Capital Projects Funds | Debt Service Funds | Enter- prise Funds | Internal Service Funds | Retire- ment Funds | Trust and Agency Funds --Other | Trust and Agency Funds --Federal |
| Level 1 | Level 2 | Level 3 | | | | | | | | | |
| Local Mandated Program | | 9021 | X | X | | | | | | X | X |
| Loans | | 9022 | X | X | | | | | | X | X |
| Other Local Assistance | | 9023 | X | X | | | | | | | |
| <u>Capital Outlay</u> | 9030 | | X | X | X | X | X | X | X | | |
| <u>Retirement Outlay</u> | 9040 | | | | | | | | X | | |
| Benefit Expenditure | | 9041 | | | | | | | X | | |
| Contribution Refunds | | 9042 | | | | | | | X | | |
| <u>Federal Flow Through Money</u> | 9050 | | | | | | | | | | X |
| <u>Taxes Collected for Local Government</u> | 9060 | | X | X | | | | | | X | |
| <u>Other Trust & Agency Expenditures</u> | 9090 | | | | | | | | | X | X |
| <u>OTHER FINANCING SOURCES/USES</u> | | | | | | | | | | | |
| <u>Financing Sources/Uses</u> | 9800 | | X | X | X | X | X | X | X | X | X |
| <u>Operating Transfers</u> | 9810 | | | X | X | | | | X | X | X |
| Operating Transfers In | | 9811 | | X | X | | | | X | X | X |
| Operating Transfers Out | | 9812 | | X | X | | | | X | X | X |
| Interest on Interfund Loans | 9820 | | X | X | X | | X | X | X | | |
| Interfund Interest Revenue | | 9821 | X | X | X | | X | X | X | | |
| Interfund Interest Expense | | 9822 | X | X | X | | X | X | X | | |
| <u>Other Sources</u> | 9830 | | X | X | X | X | X | X | X | X | X |
| b/ Proceeds of General Obligation Bonds | | 9831 | X | X | X | | | | | X | |
| b/ Receipt of Loan Principal Payments | | 9832 | X | X | | | | | | X | |
| Other Financial Sources | | 9839 | X | X | X | X | X | X | X | X | X |
| <u>Other Uses</u> | 9840 | | X | | | X | X | | | | |
| b/ Interest on Bonds | | 9841 | X | | | X | X | | | | |
| b/ Principal on Bonds | | 9842 | X | | | X | X | | | | |
| b/ Paying Agents' Fees | | 9843 | X | | | X | X | | | | |
| b/ Loan Principal Disbursements | | 9844 | X | X | X | X | X | X | X | X | X |
| Interest on Commercial Paper | | 9845 | | | | | | | | X | |

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GOVERNMENTAL FUNDSPROPRIETARY FUNDSFIDUCIARY FUNDS

| | <u>ACCOUNT NO</u> | | | General Fund | Special Revenue Funds | Capital Projects Funds | Debt Service Funds | Enter- prise Funds | Internal Service Funds | Retire- ment Funds | Trust and Agency Funds --Other | Trust and Agency Funds --Federal |
|---------------------------------------|-------------------|------------|------------|-----------------|-----------------------------|------------------------------|--------------------------|--------------------------|------------------------------|--------------------------|--------------------------------------|--|
| | Level 1 | Level 2 | Level 3 | | | | | | | | | |
| Commercial Paper Fees | | | 9846 | | | | | | | | X | |
| <u>Prior Year Adjustments</u> | | 9890 | | X | X | X | | X | X | X | X | X |
| Refunds to Reverted Appropriations | | | 9891 | X | X | X | | X | X | X | X | X |
| Prior Year Revenue Adjustment | | | 9892 | X | X | X | | X | X | X | X | X |
| Prior Year Appropriations Adjustments | | | 9893 | X | X | X | | X | X | X | X | X |
| Surplus Adjustment | | | 9894 | X | X | X | | X | X | X | X | X |

a/ New accounts for CALSTARS use only. Refer to CALSTARS Accounting Manual for Information

b/ New detail account designation to meet the requirement fo Generally Accepted Accounting Principles.

c/ All Fixed Assets of Governmental Funds will be accounted for in a separate, self-balancing group of accounts.

d/ All unmatured long-term liabilities of Governmental Funds will be accounted for in a separate, self-balancing group of accounts.

e/ Departmental budgetary accounts have been added to recognize the need for a complete self-balancing general ledger for departments.
Underscore indicates general ledger accounts that summarize lower level detail accounts.